

December 22, 2005

Publication 1346 Part II - Record Layout Change #5

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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PATS Testing - These changes are tentatively scheduled to be implemented  
January 9, 2006.

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**Update/Correction:**

Form 1040A Page 2

- Seq 0787: Changed the Identification to "Modified Standard Deduction Ind"
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1. Form 1040A Page 2
  - Seq 0787: Added the literal "X" to the Field Description
2. Form 2210 Page 3
  - New Byte Count: 0538
  - Deleted Seqs: 0602, 0605, 0628, 0633, 0647, 0649, 0663, and 0665
  - Added Seqs: 0659 and 0661
  - Seqs 0667, 0669, and 0671: changed the Form Ref. to 31
  - Seq 0565: Changed the Identification to "Underpayment D"
3. Form 4684 Page 2
  - New Byte Count: 1123
  - Seq: 0545: Changed the Field No. to +0545
  - Deletes Seq: \*0555
  - Added Seq: \*0825
4. Schedule N (Form 5471) - Schedule is removed for TY2005
5. Form 8271
  - Seq 0050: Changed the Field Description to "NO ENTRY"
6. Form 8689
  - Seq \*0400: Added "hyphen" as an allowable special character in the Field description.

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0838" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0760 Record ID		6	"RETbbb"
0761 Type		6	"1040Ab"
0762 Page Number		5	"PG02b"
0763 Taxpayer Identification Number		9	N (Primary SSN)
0764 Filler		1	blank
0765 Tax Period		6	Value "200512", YYYYMM
0766 Filler		1	blank
0770 AGI Repeated	22	12	N
0772 Self 65 or Over Box	23a	1	"X" or blank
0774 Self Blind Box	23a	1	"X" or blank
0776 Spouse 65 or Over Box	23a	1	"X" or blank
0778 Spouse Blind Box	23a	1	"X" or blank
0783 Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786 Must Itemize Indicator	23b	1	"X" or blank
0787 Modified Standard Deduction Ind	23	8	"SECTb933", "X" or blank
0789 Total Itemized or Standard Deduction	24	12	N
0800 AGI Less Deduction	25	12	N
0810 Exemption Amount	26	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits (Form 8863)	31	12	N
0937	Credit for Retirement Savings contribution	32	12	N
0940	Child Tax Credit	33	12	N
0960	Adoption Credit	34	12	N
1020	Total Credits	35	12	N
1030	Tax Less Credits	36	12	N
1105	Advanced EIC Payments	37	12	N
1150	Total Tax	38	12	N
1155	Other 1099 Withholding Literal	39	9	"FORMb1099" or blank
1160	Withholding	39	12	N
1161	Divorced Spouse SSN		9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	40	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1175	PYEI Literal	41a	4	"PYEI" or blank
1176	PYEI Amount	41a	12	N
1178	EIC Literal	41a	3	NO ENTRY
1180	Earned Income Credit	41a	12	N
1183	EIC Eligibility	41a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	41b	12	N
1192	Additional Child Tax Credit (Form 8812)	42	12	N
1195	F4868 Literal	43	9	"FORMb4868" or blank
1197	F4868 Amount	43	12	N
1199	Excess SST Literal	43	10	"EXCESSbSST" or blank
1200	Excess SS Tax	43	12	N
1250	Total Payments	43	12	N
1260	Overpaid	44	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	45a	12	N
1272	Routing Transit Number	45b	9	N or blank
1274	Checking Account Indicator	45c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1276	Savings Account Indicator	45c	1	"X" or blank
1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY
1300	ES Penalty Amount	48	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N

Field Identification No.	Form Ref.	Length	Field Description
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1329	Optional Foreign Telephone Number	20	N, allowable special characters are hyphen and space
1338	Non-Paid Preparer	13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	"X" or blank
1360	Preparer SSN/ Preparer TIN	9	N, PNNNNNNNNN or SNNNNNNNNN
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	0 = No Bank Product   1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0538" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0246 Record ID		6	"FRMbbb"
0248 Form Number		6	"2210bb"
0258 Page Number		5	"PG03b"
0262 Taxpayer Identification Number		9	N (Primary SSN)
0263 Filler		1	Blank
0264 Form Occurrence Number		7	N 0000001
0265 Required Installment A	18 (a)	12	N
0275 Required Installment B	18 (b)	12	N
0285 Required Installment C	18 (c)	12	N
0295 Required Installment D	18 (d)	12	N
0298 Estimated Tax Paid and Withheld A	19 (a)	12	N
0303 Estimated Tax Paid and Withheld B	19 (b)	12	N
0305 Estimated Tax paid and withheld C	19 (c)	12	N
0308 Estimated Tax Paid and Withheld D	19 (d)	12	N
0315 Applied Overpayment A	23 (a)	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0325 Underpayment A	25 (a)	12	N
0335 Overpayment A	26 (a)	12	N
0355 Previous Column Overpayment B	20 (b)	12	N
0365 Tax To Be Applied B	21 (b)	12	N
0375 Taxes Due Column B	22 (b)	12	N
0385 Applied Overpayment B	23 (b)	12	N
0395 Applied Underpayment B	24 (b)	12	N
0405 Underpayment B	25 (b)	12	N
0415 Overpayment B	26 (b)	12	N
0435 Previous Column Overpayment C	20 (c)	12	N
0445 Tax To Be Applied C	21 (c)	12	N
0455 Taxes Due Column C	22 (c)	12	N
0465 Applied Overpayment C	23 (c)	12	N
0475 Applied Underpayment C	24 (c)	12	N
0485 Underpayment C	25 (c)	12	N
0495 Overpayment C	26 (c)	12	N
0515 Previous Column Overpayment D	20 (d)	12	N
0525 Tax To Be Applied D	21 (d)	12	N
0535 Taxes Due Column D	22 (d)	12	N
0545 Applied Overpayment D	23 (d)	12	N



Field Identification No.		Form Ref.	Length	Field Description	
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0565	Underpayment D	25 (d)	12	N	
0575	Period Beg Apr 16 Days (a)	27 (a)	3	N	
0578	Period Beg Apr 16 Penalty (a)	28 (a)	12	N	
					--
					--
0595	Period Beg Oct 1 Days (a)	29 (a)	3	N	
0600	Period Beg Oct 1 Penalty (a)	30 (a)	12	N	
					--
					--
0608	Period Beg Apr 16 Days (b)	27 (b)	3	N	
0611	Period Beg Apr 16 Penalty (b)	28 (b)	12	N	
					--
					--
0621	Period Beg Oct 1 Days (b)	29 (b)	3	N	
0626	Period Beg Oct 1 Penalty (b)	30 (b)	12	N	
					--
					--
0634	Period Beg Apr 16 Days (c)	27 (c)	3	N	
0635	Period Beg Apr 16 Penalty (c)	28 (c)	12	N	
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0642	Period Beg Oct 1 Days (c)	29 (c)	3	N	
0644	Period Beg Oct 1 Penalty (c)	30 (c)	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0659	Period Beg Oct 1 Days (d)	29(d)	3	N
0661	Period Beg Oct 1 Penalty (d)	30(d)	12	N
				--
				--
0667	Waived Amount	31	12	N
@0669	Waiver Explanation	31	6	"STMbnn" or blank
0671	Total Underpayment	31	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
Byte Count		4	"1123" for Fixed; "nnnn" for variable format	
Start of Record Sentinel		4	Value "*****"	
0460 Record ID		6	"FRMbbb"	
0461 Form Number		6	"4684bb"	
0462 Page Number		5	"PG02b"	
0463 Taxpayer Identification Number		9	N (Primary SSN)	
0464 Filler		1	blank	
0465 Form Occurrence Number		7	N 0000001 - 0000005	
*0470 Property Desc A (1)	22A	56	AN or "STMbnn"	
+0480 Cost or Adj Basis (1)	23A	12	N	
+0490 Insurance (1)	24A	12	N	
*+0500 Gain from Casualty or Theft (1)	25A	12	N or "STMbnn"	
+0510 Fair Market Value Before Theft (1)	26A	12	N	
+0520 Fair Market Value After Theft (1)	27A	12	N	
+0530 Net Fair Market (1)	28A	12	N	
+0540 Property Basis or Net Fair Market (1)	29A	12	N	
+0545 Form 8829 Indicator	30A	5	"F8829" or blank	
+0550 Net Property Loss (1)	30A	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0560	Property Desc B (2)	22B	56	AN	--  
0570	Cost or Adj Basis (2)	23B	12	N	
0580	Insurance (2)	24B	12	N	
0590	Gain from Casualty or Theft (2)	25B	12	N	
0600	Fair Market Value Before Theft (2)	26B	12	N	
0610	Fair Market Value After Theft (2)	27B	12	N	
0620	Net Fair Market (2)	28B	12	N	
0630	Property Basis or Net Fair Market (2)	29B	12	N	
0635	Form 8829 Indicator	30B	5	"F8829" or blank	
0640	Net Property Loss (2)	30B	12	N	
0650	Property Desc C (3)	22C	56	AN	
0660	Cost or Adj Basis (3)	23C	12	N	
0670	Insurance (3)	24C	12	N	
0680	Gain from Casualty or Theft (3)	25C	12	N	
0690	Fair Market Value Before Theft (3)	26C	12	N	
0700	Fair Market Value After Theft (3)	27C	12	N	
0710	Net Fair Market (3)	28C	12	N	
0720	Property Basis or Net Fair Market (3)	29C	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0725	Form 8829 Indicator	30C	5	"F8829" or blank	
0730	Net Property Loss (3)	30C	12	N	
0740	Property Desc D (4)	22D	56	AN	
0750	Cost or Adj Basis (4)	23D	12	N	
0760	Insurance (4)	24D	12	N	
0770	Gain from Casualty or Theft (4)	25D	12	N	
0780	Fair Market Value Before Theft (4)	26D	12	N	
0790	Fair Market Value After Theft (4)	27D	12	N	
0800	Net Fair Market (4)	28D	12	N	
0810	Property Basis or Net Fair Market (4)	29D	12	N	
0815	Form 8829 Indicator	30D	5	"F8829" or blank	
0820	Net Property Loss (4)	30D	12	N	
*0825	Casualties Computation	30D	25	AN, "STMbnn" or blank	
0830	Total Casualty or Theft Loss	31D	12	N	
*0840	Short - Casualty or Theft Desc (1)	32 (a)	25	AN or "STMbnn"	
+0850	Short - Trade or Rental Property (1)	32 (b) (i)	12	N	
+0860	Short - Income Producing Property (1)	32 (b) (ii)	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
+0870 Short - Gains from Casualties or Thefts (1)	32(c)	12	N	
0880 Short - Casualty or Theft Desc (2)	32(a)	25	AN	
0890 Short - Trade or Rental Property (2)	32(b) (i)	12	N	
0900 Short - Income Producing Property (2)	32(b) (ii)	12	N	
0910 Short - Gains from Casualties or Thefts (2)	32(c)	12	N	
0920 Short - Totals Trade, Business	33(b) (i)	12	N	
0930 Short - Totals Income Producing Property	33(b) (ii)	12	N	
0940 Short - Totals Gains from Casualties or Thefts	33(c)	12	N	
0948 PAL Indicator	34(c)	3	"PAL" or blank	
0950 Net Gain or (Loss)	34(c)	12	N	
0958 PAL Indicator	35(c)	3	"PAL" or blank	
0960 Amount on Line 30(b) (ii)	35(c)	12	N	
0970 Casualty or Theft Gains from F4797	36(c)	12	N	
*0980 Long - Casualty or Theft Desc (1)	37(a)	25	AN or "STMbnn"	
+0990 Long - Trade Rental Property (1)	37(b) (i)	12	N	

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----	
+1000 Long - Income Producing Property (1)	37(b)(ii)	12	N	
+1010 Long - Gains from Casualties or Thefts(1)	37(c)	12	N	
1020 Long - Casualty or Theft Desc (2)	37(a)	25	AN	
1030 Long - Trade Rental Property (2)	37(b)(i)	12	N	
1040 Long - Income Producing Property (2)	37(b)(ii)	12	N	
1050 Long - Gains from Casualties or Thefts (2)	37(c)	12	N	
1060 Long - Total Losses Trade, Business	38(b)(i)	12	N	
1070 Long - Total Losses Income Producing Property	38(b)(ii)	12	N	
1080 Long - Total Gains	39	12	N	
1090 Add Line 38 Amounts Cols (b)(i) and (b)(ii)	40	12	N	
1098 PAL Indicator	41(a)	3	"PAL" or blank	
1100 Net Gain or (Loss)	41(a)	12	N	
1108 PAL Indicator	41(b)	3	"PAL" or blank	
1110 Line 38 Amount Col (b)(ii)	41(b)	12	N	
1115 PAL Indicator	42	3	"PAL" or blank	
1120 Loss equal to or smaller than Gain	42	12	N	
Record Terminus Character		1	Value "#"	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0960" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8271bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number		9	N or blank
0020	Investor's Tax Year Ended		8	YYYYMMDD
0030	Tax Shelter Name - 1	1a	35	AN
0040	Tax Shelter Registration Number - 1	1b	11	N
0050	Name of Person Who Applied for Registration - 1	1b	35	NO ENTRY
0060	Tax Shelter Identifying Number - 1	1c	9	N or blank
0070	Tax Shelter Name - 2	2a	35	'See 1st Occ.'
0080	Tax Shelter Registration Number - 2	2b	11	'See 1st Occ.'



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Name of Person Who Applied for Registration - 2	2b	35	'See 1st Occ.'
0100	Tax Shelter Identifying Number - 2	2c	9	'See 1st Occ.'
0110	Tax Shelter Name - 3	3a	35	'See 1st Occ.'
0120	Tax Shelter Registration - 3	3b	11	'See 1st Occ.'
0130	Name of Person Who Applied for Registration - 3	3b	35	'See 1st Occ.'
0140	Tax Shelter Identifying Number - 3	3c	9	'See 1st Occ.'
0150	Tax Shelter Name - 4	4a	35	'See 1st Occ.'
0160	Tax Shelter Registration Number - 4	4b	11	'See 1st Occ.'
0170	Name of Person Who Applied for Registration - 4	4b	35	'See 1st Occ.'
0180	Tax Shelter Identifying Number - 4	4c	9	'See 1st Occ.'
0190	Tax Shelter Name - 5	5a	35	'See 1st Occ.'
0200	Tax Shelter Registration Number - 5	5b	11	'See 1st Occ.'
0210	Name of Person Who Applied for Registration - 5	5b	35	'See 1st Occ.'
0220	Tax Shelter Identifying Number - 5	5c	9	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Tax Shelter Name - 6	6a	35	'See 1st Occ.'
0240	Tax Shelter Registration Number - 6	6b	11	'See 1st Occ.'
0250	Name of Person Who Applied for Registration - 6	6b	35	'See 1st Occ.'
0260	Tax Shelter Identifying Number - 6	6c	9	'See 1st Occ.'
0270	Tax Shelter Name - 7	7a	35	'See 1st Occ.'
0280	Tax Shelter Registration Number - 7	7b	11	'See 1st Occ.'
0290	Name of Person Who Applied for Registration - 7	7b	35	'See 1st Occ.'
0300	Tax Shelter Identifying Number - 7	7c	9	'See 1st Occ.'
0310	Tax Shelter Name - 8	8a	35	'See 1st Occ.'
0320	Tax Shelter Registration Number - 8	8b	11	'See 1st Occ.'
0330	Name of Person Who Applied for Registration - 8	8b	35	'See 1st Occ.'
0340	Tax Shelter Identifying Number - 8	8c	9	'See 1st Occ.'
0350	Tax Shelter Name - 9	9a	35	'See 1st Occ.'
0360	Tax Shelter Registration Number - 9	9b	11	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Name of Person Who Applied for Registration - 9	9b	35	'See 1st Occ.'
0380	Tax Shelter Identifying Number - 9	9c	9	'See 1st Occ.'
0390	Tax Shelter Name - 10	10a	35	'See 1st Occ.'
0400	Tax Shelter Registration Number - 10	10b	11	'See 1st Occ.'
0410	Name of Person Who Applied for Registration - 10	10b	35	'See 1st Occ.'
0420	Tax Shelter Identifying Number - 10	10c	9	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0617" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8689bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0120	Wages, Salaries, Tips	1	12	N
0130	Taxable Interest	2	12	N
0140	Ordinary Dividends	3	12	N
0150	Taxable Refunds, Credits, or Offsets of Local Tx	4	12	N
0160	Alimony Received	5	12	N
0170	Business Income or Loss	6	12	N
0180	Capital Gain or Loss	7	12	N
0190	Other Gains or Losses	8	12	N
0200	IRA Distributions (Taxable Amount)	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0210	Pensions And Annuities (Taxable Amount)	10	12	N
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N
0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Other Income List Statement	15	20	AN, "STMbnn" or blank
+0270	Other Income Total Amount	15	12	N
0280	Total Income	16	12	N
0290	Educator Expenses	17	12	N
0300	Business Expenses Reservists and Others	18	12	N
0310	Health Savings Account Deduction	19	12	N
0320	Moving Expenses	20	12	N
0330	One-Half of Self- Employment Tax	21	12	N
0340	Self-Employed SEP/ SIMPLE & Qualified Plans	22	12	N
0350	Self-Employed Health Insurance Deduction	23	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Penalty on Early Withdrawal of Savings	24	12	N
0370	IRA Deduction	25	12	N
0380	Student Loan Interest Deduction	26	12	N
0390	Tuition and Fees Deduction	27	12	N
*0400	Other Adjustments List Statement		20	AN, "STMbnn" or blank,    Allowable special characters are hyphen, parentheses
+0410	Other Adjustments Total Amount		12	N
0420	Total Adjustments	28	12	N
0430	Adjusted Gross Income	29	12	N
0440	Total Tax from Form 1040	30	12	N
0450	Adjustment to Total Tax Amount	31	12	N
0460	Adjusted Total Tax Amount	32	12	N
0470	Adjusted Gross Income from Form 1040	33	12	N
0480	Divide Line 29 by Line 33	34	6	R
0490	Tax Allocated to The Virgin Islands	35	12	N
0500	VI Tax Withheld	36	12	N
0510	ES Payments	37	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0520 Form 4868 Amount	38	12	N
0530 Total Payments	39	12	N
0540 Smaller of Allocated Tax or Total Payments	40	12	N
0550 Overpaid to Virgin Islands	41	12	N
0560 Refund	42	12	N
0570 Applied to ES Tax	43	12	N
0580 Amount Owed to Virgin Islands	44	12	N
Record Terminus Character		1	Value "#"